

I Introduction

This volume contains the following information:

Chapter II - Accounting for Operating Transfers

This chapter contains a discussion of transfers between State funds and/or appropriations.

Chapter III - Accounting for Bonds and PMIA Loans

This chapter provides procedures for recording the accounting events in CALSTARS for agencies responsible for accounting for bond funds.

Chapter IV - Accounting for Loans Between Funds

This chapter describes the accounting for loans between State funds when using CALSTARS.

Chapter V - Accounting for Loan Disbursements

This chapter provides a uniform procedure for loan disbursements.

Chapter VI - Accounting for Securities/Investments

This chapter provides a uniform procedure for recording the accounting events associated with the purchase and sale of securities and investments.

Chapter VII - CALSTARS/SCO Reconciliation

This chapter describes the recommended procedures for reconciling CALSTARS and SCO account balances.

Chapter VIII - Report Reconciliation

This chapter discusses the reconciliation of reports that will identify any errors resulting from system processing.

Chapter IX - Project Accounting

This chapter discusses the various aspects of CALSTARS that affect accounting for Projects in CALSTARS.

Chapter X - FTF Accounting in CALSTARS

This chapter discusses the various aspects of Federal Trust Fund accounting in CALSTARS.

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